

459
(Ireland.)

EXCISE.

PAPERS relating to the withholding the DRAWBACK
ON IRISH SOAP:

VIZ.

- (1).—Letter sent to Mr. Robert Lloyd, Collector of Excise, Liverpool; expressing the Commissioners disapprobation of allowing the Drawback on the Exportation of Irish Excisables.
(2).—Commissioners Reasons for withholding the Drawback on Irish Soap;—enclosing
(3).—Case, laid before H. M. Attorney and Solicitor General, concerning Irish Beer exported.

—(1).—

Copy of a LETTER sent to Mr. Robert Lloyd, Collector of Excise,
Liverpool.

SIR,

THE Commissioners received your Report of the 30th ultimo; and direct me to acquaint you, that they highly disapprove of the practice that has hitherto prevailed at Liverpool, on the Exportation of Irish Excisables; the Drawback being clearly granted by Law for such Goods only as are manufactured in Great Britain.

Excise Office, London,
24th May 1814.

(Signed)

I am, Sir,
Your humble Servant,
W. Wardley.

—(2).—

To the Honourable the House of Commons.

IN obedience to an Order of the Honourable the House of Commons, dated the 15th instant, the Commissioners of Excise lay before the House, a Copy of the Directions issued from this Office for withholding the Drawback, which had been allowed, on Irish Soap exported, and of the Declaration that Drawbacks on the Exportation of Excisable Commodities are only payable for such as are manufactured in Great Britain; and they annex also a Copy of a Case, laid before His Majesty's Attorney and Solicitor General, concerning Irish Beer exported, which applies to all other the Articles on which a Drawback of Duties of Excise are granted by the Consolidation Act of the 43d year of His Majesty, chap. 69, and such other Excise Laws as do not expressly include Articles made in Ireland, and imported directly into Great Britain, in the manner it is done in the Acts of the 52d year, chap. 77 and 94.

Excise Office, }
London, }
17 June 1814. }

R. NICHOLAS.
J. L. OLIVER.
AUG. PHIPPS.
G. SLYMOUFF.
W. MANLEY.

CASE on the Exportation of IRISH BEER.

Irish Beer: Union Act, Article 6th.

"THAT it be the Sixth Article of Union, that His Majesty's Subjects of Great Britain and Ireland shall, from and after the 1st day of January 1801, be entitled to the same privileges, and be on the same footing, as to Encouragements and Bounties on the like Articles, being the growth, produce or manufacture of either Country respectively; and generally in respect of Trade and Navigation in all Ports and Places in the United Kingdom and its Dependencies. And that in all Treaties made by His Majesty, His Heirs and Successors, with any Foreign Power, His Majesty's Subjects of Ireland shall have the same Privileges and be on the same footing as His Majesty's Subjects of Great Britain.

"That from the 1st day of January 1801, all Prohibitions and Bounties on the Export of Articles, the growth, produce or manufacture of either Country, to the other, shall cease and determine; and that the said Articles shall thenceforth be exported from one Country to the other, without Duty or Bounty on such Export."

Duties of Excise in Great Britain :

Schedule A.	FOR every Barrel of Strung Beer or Ale, or Beer or Ale above sixteen Shillings the Barrel, exclusive of the Duty hereby imposed on such Beer or Ale, and not being Two-penny Ale mentioned and described in the Seventh Article of Union with Scotland, which shall be brewed in Great Britain by any common Brewer, or other person or persons who shall sell or tap out Beer or Ale publicly or privately, to be paid by such common Brewer or other person or persons respectively	s. d. 10. —
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Countervailing Duties of Excise on certain Commodities imported from Ireland into Great Britain :

Schedule B.	For every Barrel, consisting of thirty-six Gallons English Beer Measure, of Irish Beer, Ale or Mun, which shall be imported into Great Britain directly from Ireland; and so in proportion for any greater or lesser quantity, to be paid by the Importer thereof	13. 11.
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Drawbacks :

Schedule C.	For every Barrel of Beer or Ale brewed or made in Great Britain, above sixteen Shillings the Barrel, exclusive of the Duty imposed on Beer or Ale, and not being Two-penny Ale mentioned and described in the Seventh Article of the Treaty of Union with Scotland, for which Duty on Strung Beer or Ale shall have been paid, and which shall be duly exported to Foreign parts as Merchandise, and so in proportion for any greater or less quantity	13. 11.
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C A S E.

Eighth June 1805; Leslie M'Naught & Co. imported at Greenock in Scotland, in the *Ceres*, from Dublin, thirty Hogsheads, containing forty-five Barrels of Porter of the manufacture of *Ireland*.

These Hogsheads of Porter were, on their Importation, regularly entered with the Collector of Excise at Greenock, and the Duties paid.

Nineteenth December 1805; Eighteen Hogsheads, containing twenty-seven Barrels of this Porter, were duly exported from Greenock, in the *Esperates*, for Honduras.

Messrs. M'Naught & Co. having afterwards applied to the Board of Excise in Scotland, for the repayment of the Duties paid upon such eighteen Hogsheads of Porter at the time of their Importation into Greenock, that Board, concerning the Law had made no provision for such allowance, did not comply with such request.

Fourth

Fourth February 1806; Messrs. M^r Naught & Co. petitioned the Lords of the Treasury for relief; and the Excise Board in Scotland having, in answer to the enquiries of the Lords of the Treasury, reported that the grounds of their refusal were, that by the Act of Union between Great Britain and Ireland, 39 & 40 Geo. III. c. 67. the Act by which such Exports as the present must now be regulated, the only provision in regard to articles manufactured in and imported from the one County, and afterwards exported from the other, appeared to be the following: "That all articles, the growth, produce or manufacture of either County, when exported through the other, shall in all cases be exported, subject to the same Charges as if they had been exported directly from the County of which they were the growth, produce or manufacture: And as this Article seemed to be totally silent as to Drawbacks and Bounties, they conceived it was not the intention of the Legislature to allow either Drawbacks or Bounty upon Goods the produce of one County, exported from the other to Foreign parts, the terms of the article quoted "subject to the same Charges" not extending, in their apprehension, either to the one or the other."

The Lords of the Treasury having, in consequence of this Statement, called for the Opinion of the Board of Excise here upon this case, were informed, "that it did not appear to the Board that the Law had made any provision for a Drawback of the Duties paid upon the Importation of *Irish Beer* into this Country, on its being re-exported thence to Foreign parts, and therefore that they agreed with what had been done by the Board of Excise in Scotland."

Upon this Report the Lords of the Treasury have directed the Board of Excise to submit a Case thereon, for the Opinion of the Attorney and Solicitor General.

The Commissioners of Excise therefore request the Solicitor General's Opinion;

Whether, under the Sixth Article of the Union Act, they are authorized to repay the Duties of Excise which have been paid upon the Importation of *Irish Beer* into Great Britain, on the re-exportation of such Beer from thence to Foreign parts?

Opinion:—We think, that, under the Article mentioned, the Commissioners of Excise are not authorized to repay, on Exportation from Great Britain to Foreign parts, the Countervailing Duties of Excise which have been paid upon the Import of *Irish Beer* into Great Britain.

Lincoln's Inn, }
6th Nov^r 1806. }

A. PICOTT.
SAM^l. ROSELY.

(Ireland.)

EXCISE

PAPERS

Relating to the withholding the Duties on

IRISH SOAP.

Entered, by The House of Commons, in its private,

27 June 1814.